

COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR



MARK J. SALADINO
TREASURER AND TAX COLLECTOR

KENNETH HAHN HALL OF ADMINISTRATION 225 NORTH HILL STREET, ROOM 130 P. O. BOX 512102, LOS ANGELES, CALIFORNIA 90051-4917

July 21, 2009

Telephone (213) 974-0871

Telecopier (213) 680-3648

The Honorable Board of Supervisors County of Los Angeles 383 Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, California 90012

Dear Supervisors:

2009 JUL -9 BOARD OF SI COUNTY OF IS

AGREEMENT TO PURCHASE
"TAX DEFAULTED SUBJECT TO POWER TO SELL" PROPER SUPERVISORIAL DISTRICT 3 - AGREEMENT 2639
(3 VOTES)

SUBJECT

The City of Calabasas is seeking to buy one (1) tax-defaulted property through the Chapter 8 Agreement sale process. The Chapter 8 Agreement sale is designed to allow eligible government agencies and nonprofit organizations the opportunity to buy tax-defaulted properties for a qualifying public purpose or benefit. The City of Calabasas intends to utilize the property for open space purposes.

IT IS RECOMMENDED THAT YOUR BOARD:

Approve and instruct the Chairman to sign the Purchase Agreement of "Tax Defaulted Subject to Power to Sell" property being acquired by the City of Calabasas (a public agency) pursuant to the Revenue and Taxation Code, with revenue to be provided to recover a portion, if not all, of back property taxes, penalties, and costs on the delinquent parcel and any remaining tax balance to be cancelled from the existing tax rolls; and approve publication of the Purchase Agreement of "Tax Defaulted Subject to Power to Sell" property.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The property described in the agreement may be sold in accordance with the provisions of Division 1, Part 6, Chapter 8 of the Revenue and Taxation Code and with the policy adopted by Board action on November 24, 1970 as indicated on Attachment "A." Exhibit "A," attached to the Agreement, indicates the legal description and selling price of the parcel.

The Honorable Board of Supervisors July 21, 2009 Page 2

Upon approval, the attached agreement and copy are to be signed by the Chairman and returned to the Tax Collector for transmittal to the State Controller for further approval. County Counsel has approved the agreement as to form.

The Chapter 8 Agreement sale procedure permits eligible public agencies to acquire "Tax Defaulted Subject to Power to Sell" properties without the necessity of a public auction. The property described in this letter will be acquired by one public agency. The agreement is with the City of Calabasas, which intends to utilize this property for open space purposes

Implementation of Strategic Plan Goals

Approval of the agreement is in accordance with the Countywide Strategic Plan Goals of Fiscal Responsibility and Collaboration Across Jurisdictional Boundaries. Delinquent property taxes and costs are recovered, and limited-use parcels are identified for appropriate public purposes.

FISCAL IMPACT/FINANCING

Revenue will be provided to the County for apportionment among the affected taxing agencies, which will recover a portion, if not all, of back property taxes, penalties, and costs on the delinquent parcels. Any remaining tax balance will be cancelled from the existing tax roll.

Existing appropriation is available in the current Treasurer and Tax Collector 2008-2009 Budget for publication costs. Publishing, in accordance with Section 3798 of the Revenue and Taxation Code, is the most cost-effective method of giving adequate notification to parties of interest.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

The Chapter 8 Agreement sale procedure permits eligible public agencies to acquire "Tax Defaulted Subject to Power to Sell" properties pursuant to Section 3791, et seq., of the Revenue and Taxation Code.

Attachment "B" is a summary of the public agency's purchase. This attachment indicates the affected Supervisorial District and the public use for which the property is being acquired. Moreover, we have included copies of the relevant sections of the Revenue and Taxation Code pertaining to the Chapter 8 Agreement sale for your information. County Counsel has approved the agreement as to form. Attached to the agreement is the Assessor's parcel map showing the dimensions and general location of the affected parcel.

The Honorable Board of Supervisors July 21, 2009 Page 3

Efforts will be made to contact the owners and parties of interest to inform them of their tax liabilities and the provisions for the redemption of the property pursuant to Section 3799 of the Revenue and Taxation Code.

Section 3798 of the Revenue and Taxation Code mandates notice of agreements to be published once a week for three (3) successive weeks in a newspaper of general circulation published in the County.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

No impact.

CONCLUSION

Upon approval of the attached agreement forms, the Department of Treasurer and Tax Collector will need all original documents returned for submission to the State Controller, as the State Controller's Office has the final approval of these and all Chapter 8 Agreements.

Respectfully submitted,

MARK J. SALADINO

Treasurer and Tax Collector

MJS:DJD:af

Attachments (14)

C: Assessor
 Chief Executive Officer
 Executive Officer, Board of Supervisors
 Auditor-Controller
 Acting County Counsel

tion of tax decided lands by taxing agencies under the authority of Chapter 8 of the Revenue and Taxation Code. This study showed that while present practices are in technical conformity with various statutory requirements, the \$1 per parcel price has remained constant since October 19, 19/3.

It is the opinion of this office that the continuation of this nominal price is no longer in the best interest of the County and the other involved taxing agencies. The sale for a minimal fee of properties charged with sizable tax deficiencies results in substantial revenue losses to the County and other agencies.

The nominal fee can also result in requests for acquisition without adequate attention given to actual need by the requesting agency. The result is the removal of additional property from the tax base. If resold later as surplus, the proceeds accrue only to the acquiring agency.

Very truly yours,

ORIGINAL SIGNED

HJO:cm

HAROLD J. OSTLY TREASURER & TAX COLLECTOR

cc: 1 Clerk of the Board

5 One for each Supervisor

1 Chief Administrative Officer

1 County Counsel 6 Communications

On motion of Supervisor Dorn, unanimously carried, the foregoing was adopted.

SUMMARY OF PUBLIC AGENCY'S PURCHASE

THIRD SUPERVISORIAL DISTRICT

AGREEMENT NUMBER 2639

AGENCY

City of Calabasas Public Agency

Selling price of this parcel shall be \$3,694.00

Public Agency intends to utilize this property for open space purposes.

SUPERVISORIAL	LOCATION	PARCEL	MINIMUM
<u>DISTRICT</u>		<u>NUMBER</u>	<u>BID</u>
3 RD	CITY OF CALABASAS	2072-007-065	\$ 3,694.00

AGREEMENT NUMBER 2639 CITY OF CALABASAS THIRD SUPERVISORIAL DISTRICT



CITY of CALABASAS

December 12, 2008

Mr. Mark J. Saladino, Treasurer and Tax Collector Secured Property Tax Division County of Los Angeles, Treasurer and Tax Collector Kenneth Hahn Hall of Administration 225 North Hill Street, Room #130 P.O. Box 512102 Los Angeles, CA 90051-0102

DISTRICT	LOCATION	AGREEMENT
3	City of Calabasas	2639

SUBJECT:

INTEREST BY THE CITY OF CALABASAS TO ACQUIRE A TAX DEFAULTED PROPERTY WITHIN CALABASAS UNDER CHAPTER 8 OF THE REVENUE AND TAXATION CODE – 2009A AUCTION

Dear Mr. Saladino:

The City of Calabasas wishes to notify you that it opposes the public auction of five (5) tax-defaulted properties located in the City of Calabasas, listed below, as per Chapter 7 of the State Revenue and Taxation Code. These properties are listed on the 2009A Tax Sale, and are described as follows:

DISTRICT

3

- 2072-007-065 (Tract #9435, Adjacent to Lots 2, 3, 5, 6, 9, 10, 11, 12, 13, 15, 16, and 19) The minimum bid is \$3,387.00 plus County of Los Angeles administration costs.
- PED 2080-015-022 (Tract #7094) The minimum bid is \$8,352.00 plus County of Los Angeles administration costs.
- PED 2080-015-023 (Tract #7094) The minimum bid is \$8,261.00 plus County of Los Angeles administration costs.
- RED 2080-015-024 (Tract #7094) The minimum bid is \$8,076.00 plus County of Los Angeles administration costs.
- RED 2080-015-025 (Tract #7094) The minimum bid is \$7,966.00 plus County of Los Angeles administration costs.

The purpose of the City acquiring these properties is for open space.

Glenn Michitsch, Senior Planner with our Community Development Department has been assigned to this project and can be contacted at (818) 224-1707. The City of Calabasas looks forward to working with County staff in completing this tax-default property transaction.

Sincerely.

Anthony M. Coroalles

City Manager

cc: Maureen Tamuri, Community Development Director

100 Civic Center Way Calabasas, CA 91302 (818) 224-1600 Fax (818) 225-7324

Application to Purchase Tax-Defaulted Property from County

This application is to be completed by eligible purchasing entities to commence purchase of tax-defaulted property by agreement sale from the county under applicable provisions of the California Revenue and Taxation Code. Please complete the following sections and supply supporting documentation accordingly. Completion of this application does not guarantee purchase approval.

A. Purchaser Information
1. Name of Organization: City of Calabasas
Corporate Structure – check the appropriate box below and provide corresponding information:
Nonprofit – provide Articles of Incorporation
Public Agency – provide mission statement (If redevelopment agency, also provide agency survey map) City does not maintain a mission statement
B. <u>Purchasing Information</u> Determine which category the parcel falls under and then check the appropriate box as it relates to the purchasing entity's corporate structure and the intended use of the parcel:
Category A: Parcel is currently scheduled for a Chapter 7 tax sale
☐ No Purchase – State / county / taxing agency registering objection to preserve lien only
☐ Purchase by State / county / tax agency / revenue district / redevelopment agency / special district to preserve its lien
X Purchase by State / county / tax agency / revenue district / redevelopment agency / special district for public purpose
☐ Purchase by nonprofit for low-income housing or to preserve open space
Category B: Parcel is not currently scheduled for a Chapter 7 tax sale
Purchase by State / county / taxing agency / revenue district / redevelopment agency / special district for public purpose
☐ Purchase by nonprofit to use parcel(s) for low-income housing or to preserve open space
C. Property Detail Provide the following information. If more space is needed for any of the criteria, consolidate the information into a separate "Exhibit" document and attach accordingly: 1. County where the parcel(s) is located:
D. Acknowledgement Detail Provide the signature of the purchasing entity's authorized officer Authorized Signature Title

RESOLUTION NO. 2009-1183

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CALABASAS APPROVING THE ACQUISITION OF ONE LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY IN THE OLD TOPANGA OVERLAY IN THE AMOUNT OF \$3,694 PLUS ADMINISTRATION COSTS (ASSESSOR PARCEL NUMBER 2072-007-065).

WHEREAS, the City of Calabasas expresses interest in acquiring one taxdefaulted property from the County of Los Angeles under Chapter 8 of the State Revenue and Taxation Code from the 2009-A tax defaulted properties list; and

WHEREAS, the tax defaulted property is located within the Calabasas Highlands community in the City of Calabasas, as shown in Exhibit 1, attached; and

WHEREAS, the intended purpose of acquisition for the tax defaulted properties, as shown in Exhibit 1, attached, is for open space preservation; and

WHEREAS, the purchase is consistent with the General Plan including the Open Space Element which calls for the protection of environmental resources and maintenance of an open space system which will conserve natural resources, preserve scenic beauty, promote a healthful atmosphere, and protect public safety.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Calabasas as follows:

<u>SECTION 1.</u> That the City of Calabasas expresses interest in acquiring the tax-default property shown in Exhibit 1, attached, from the County of Los Angeles.

SECTION 2. That City staff is authorized to proceed with the acquisition of the tax-default property through the Los Angeles County Tax Collector's office.

The City Clerk shall certify to the adoption of this Resolution and shall cause the same to be processed in the manner required by law.

PASSED, APPROVED AND ADOPTED, this 22nd day of April, 2009.

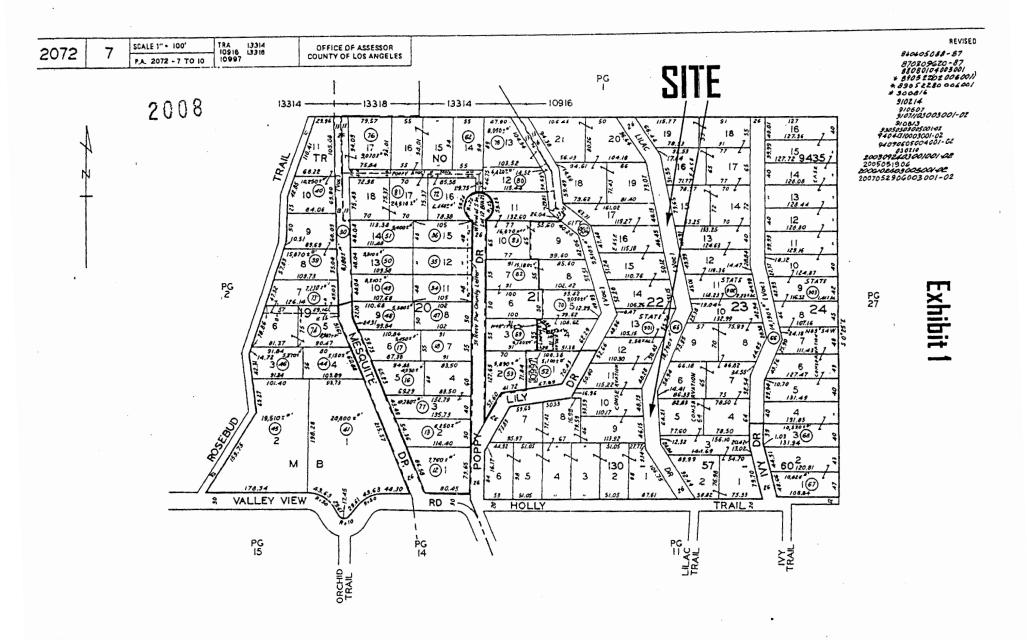
Jonathon Wolfson, Mayor

ATTEST:

Robin Parker, Acting City Clerk

APPROVED AS TO FORM:

Michael G. Colantuono, City Attorney



STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) SS
CITY OF CALABASAS)

I, ROBIN PARKER, Acting City Clerk of the City of Calabasas, California, DO HEREBY CERTIFY that the foregoing resolution, being Resolution No. 2009-1183 was duly adopted by the City Council of the City of Calabasas, at a regular meeting of the City Council held April 22, 2009 and that it was adopted by the following vote, to wit:

AYES:

Mayor Wolfson, Councilmembers Bozajian, Maurer and Washburn.

NOES:

None.

ABSTAIN:

None.

ABSENT:

Mayor pro Tem Groveman.

Robin Parker

Acting City Clerk

City of Calabasas, California



CITY of CALABASAS

CITY COUNCIL AGENDA REPORT

DATE:

APRIL 6, 2009

TO:

HONORABLE MAYOR AND COUNCILMEMBERS

FROM:

MAUREEN TAMURI, COMMUNITY DEVELOPMENT DIRECTOR

GLENN MICHITSCH, SENIOR PLANNER

SUBJECT:

ADOPTION OF RESOLUTION NO. 2009-1183, APPROVING THE ACQUISITION OF ONE LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY IN THE CALABASAS HIGHLANDS FOR THE APPROXIMATE AMOUNT OF \$3,694, PLUS ADMINISTRATION

COSTS (ASSESSOR PARCEL NUMBER 2072-007-065).

MEETING

APRIL 22, 2009

DATE:

SUMMARY RECOMMENDATION:

Staff recommends that the City Council adopt Resolution No. 2009-1183 approving the acquisition of one Los Angeles County tax-default property in the Calabasas Highlands in the approximate amount of \$3,694 plus administration costs (Assessor Parcel Number 2072-007-065).

BACKGROUND:

On a bi-annual basis, the County of Los Angeles Tax Collector sends the City a list of tax-defaulted properties in the County. The properties on the list are subject to the Power of Sale under the State Revenue and Taxation Code, and accordingly, the County holds public auctions to sell the tax delinquent properties. Section 7 of the Code provides both public and non-profit agencies an opportunity to acquire tax defaulted properties prior to a public auction if the agency expresses an interest to acquire any eligible property in writing within 30 days of the auction list

publication. If an interest in acquisition is expressed, properties are then removed from the auction list and processed for sale to the agency expressing interest.

There is one property in the Calabasas Highlands on the current auction list (2009-A) that staff is recommending the City Council consider for purchase. The purchase price for this parcel is \$3,694.00.

DISCUSSION/ANALYSIS:

The City has a policy of purchasing tax-defaulted properties either for the purpose of open space preservation or to reduce the build-out density in the City's two antiquated "cabin lot" subdivisions (Old Topanga and the Calabasas Highlands) in the City. The City's ongoing program of small lot tax-default property purchases is clearly identified in the newly adopted General Plan, and is consistent with other General Plan policies which include protecting environmental resources, maintaining an open space system, preserving scenic beauty, promoting a healthful atmosphere, providing space for a variety of both active and passive recreational activities and protecting public safety. Consistent with State law, the Planning Commission has made a finding of consistency with the General Plan regarding the purchase of tax default properties in the City.

Attachment B illustrates the location and physical characteristics of the subject parcel, which is further described as follows:

- Located in the northeastern portion of the Calabasas Highlands, east of Poppy Drive, north of Holly Trail, and west of Ivy Trail
- Lot size is 18,792 square feet (0.43 acres)
- Zoning is Open Space Development Restricted (OS-DR)
- General Plan designation of Open Space Resource Protection (OS-RP)
- Located between two open space parcels purchased by Mountains Recreation and Conservation Authority (MRCA) in April 2005
- Contains several Oak trees
- The property consists of an ephemeral stream channel with steeply sloping stream banks

This parcel appears to be a remnant of what was supposed to be a roadway in the Highlands Community. It is unclear why this roadway is privately owned while all others in the community are publicly dedicated. Nevertheless, since the 2005 purchase of the adjacent property by MRCA, the need for a future street in this location is non-existent. Because of the parcel's long and very narrow configuration, it is not likely that this parcel could even be developed. Even so, acquiring this property makes sense to ensure that there are no future attempts to develop it. Additionally, since the parcel is located between two other publically-

AGREEMENT TO PURCHASE LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY

(Public/Taxing Agency)

This Agreement is made this	day of		, 20	_, by a	ind b	etween	the
Board of Supervisors of Los Angeles County,	State of	California,	and the	CITY	OF (CALABA	SAS
("Purchaser"), pursuant to the provisions of	Division	1, Part 6,	Chapter	8, of	the f	Revenue	and
Taxation Code.							

The real property situated within said county, hereinafter set forth and described in Exhibit "A" attached hereto and made a part hereof, is tax-defaulted and is subject to the power of sale by the tax collector of said county for the nonpayment of taxes, pursuant to provision of law.

It is mutually agreed as follows:

- That as provided by Section 3800 of the Revenue and Taxation Code, the cost of giving notice of this agreement shall be paid by the PURCHASER.
- That the PURCHASER agrees to pay the total purchase price listed for each real property described in Exhibit "A" within <u>14</u> days after the date this agreement becomes effective. Upon payment of said sum to the tax collector, the tax collector shall execute and deliver a deed conveying title to said property to PURCHASER.
- 3. That the PURCHASER agrees that the real property be used for the public use specified on Exhibit "A" of this agreement.
- 4. That if said PURCHASER is a **TAXING AGENCY**, said agency would not share in the distribution of the payment required by this Agreement as defined by § 3791 and § 3720 of the Revenue and Taxation Code.

APPROVED AS TO FORM:

RAYMOND G. FORTINER JR.

County Counsel

Deputy County Counsel

If all or any portion of any individual parcel listed in Exhibit "A" is redeemed prior to the effective date of this agreement, this agreement shall be null and void only as it pertains to that individual parcel. This agreement shall also become null and void and the right of redemption restored upon the PURCHASER'S failure to comply with the terms and conditions of this agreement. Time is of the essence.

0§§3791, 3791.3 3793 R&T Code

X: ID:Chptr 8 Pubagency form Revised 6/24/03

The undersigned hereby agree to the terms a authorized to sign for said agencies.	and conditions of this agreement and are
ATTEST: CITY OF CALABASAS Collin Tarker 4/08/09	By Mayor
(Seal) ACTING City Clerk ATTEST:	Board of Supervisors Los Angeles County
By Clerk of the Board of Supervisors	By Chairman of the Board of Supervisors
By Deputy (seal)	
Pursuant to the provisions of Section 3775 governing body of the City of N/A hereby agreement.	
ATTEST:	City of N/A
	By Mayor
(seal)	
This agreement was submitted to me before e have compared the same with the records or property described therein.	f Los Angeles County relating to the real
Los	Angeles County Tax Collector
Pursuant to the provisions of Sections 3775 Code, the Controller agrees to the selling pric foregoing agreement this day of,	and 3795 of the Revenue and Taxation e hereinbefore set forth and approves the
Ву:	, STATE CONTROLLER

SUPERVISORIAL DISTRICT 3

AGREEMENT NUMBER 2639

EXHIBIT "A"

LOCATION	FIRST YEAR DELINQUENCY	DEFAULT NUMBER	PURCHASE PRICE	PURPOSE OF ACQUISITION
CITY OF CALABASAS	2004	2072-007-065	\$3,694.00*	OPEN SPACE

LEGAL DESCRIPTION

TRACT # 9435 LILAC DR VAC ADJ LOTS 2, 3, 5, 6, 9, 10, 11, 12, 13, 15, 16 AND 19 BLK 23 ON W

^{*} The purchase price quoted on this Exhibit "A" is a projection of the purchase price for a schedule of eight (8) months. If the agreement is completed in less time, then the purchase price will be decreased; however if the completion of the agreement is longer than this time, the price will increase accordingly.

The undersigned hereby agree to the terms a authorized to sign for said agencies.	and conditions of this agreement and are
ATTEST: CITY OF CALABASAS LOLUM Tarbor 4/28/09	By Mayor
(Seal) ACTING City Clerk ATTEST:	Board of Supervisors Los Angeles County
By Clerk of the Board of Supervisors	ByChairman of the Board of Supervisors
By Deputy (seal)	
Pursuant to the provisions of Section 3775 governing body of the City of N/A hereby agreement.	
ATTEST:	City of N/A
	By Mayor
(seal)	
This agreement was submitted to me before exhave compared the same with the records of property described therein.	Los Angeles County relating to the real
Me	Angeles County Tax Collector
Los	Angeles County Tax Collector
Pursuant to the provisions of Sections 3775 Code, the Controller agrees to the selling price foregoing agreement this day of, 2	e hereinbefore set forth and approves the
Ву:	, STATE CONTROLLER
	AGREEMENT NUMBER 2639

AGREEMENT TO PURCHASE LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY

(Public/Taxing Agency)

This Agreement is made this	day of	, 20_ <u>-</u> _, b	y and b	etween	the
Board of Supervisors of Los Angeles County,	State of California,	and the CIT	Y OF	CALABA	SAS
("Purchaser"), pursuant to the provisions of	Division 1, Part 6,	Chapter 8,	of the	Revenue	and
Taxation Code.					

The real property situated within said county, hereinafter set forth and described in Exhibit "A" attached hereto and made a part hereof, is tax-defaulted and is subject to the power of sale by the tax collector of said county for the nonpayment of taxes, pursuant to provision of law.

It is mutually agreed as follows:

- 1. That as provided by Section 3800 of the Revenue and Taxation Code, the cost of giving notice of this agreement shall be paid by the PURCHASER.
- That the PURCHASER agrees to pay the total purchase price listed for each real property described in Exhibit "A" within 14 days after the date this agreement becomes effective. Upon payment of said sum to the tax collector, the tax collector shall execute and deliver a deed conveying title to said property to PURCHASER.
- 3. That the PURCHASER agrees that the real property be used for the public use specified on Exhibit "A" of this agreement.
- 4. That if said PURCHASER is a <u>TAXING AGENCY</u>, said agency would not share in the distribution of the payment required by this Agreement as defined by § 3791 and § 3720 of the Revenue and Taxation Code.

APPROVED AS TO FORM:

RAYMOND G. FORTINER JR.

County Counsel

Deputy County Counsel

If all or any portion of any individual parcel listed in Exhibit "A" is redeemed prior to the effective date of this agreement, this agreement shall be null and void only as it pertains to that individual parcel. This agreement shall also become null and void and the right of redemption restored upon the PURCHASER'S failure to comply with the terms and conditions of this agreement. Time is of the essence.

0§§3791, 3791.3 3793 R&T Code

X: ID:Chptr 8 Pubagency form Revised 6/24/03

SUPERVISORIAL DISTRICT 3

AGREEMENT NUMBER 2639

EXHIBIT "A"

LOCATIONFIRST YEAR
DELINQUENCYDEFAULT
NUMBERPURCHASE
PRICEPURPOSE OF
ACQUISITIONCITY OF
CALABASAS20042072-007-065\$3,694.00*OPEN SPACE

LEGAL DESCRIPTION

TRACT # 9435 LILAC DR VAC ADJ LOTS 2, 3, 5, 6, 9, 10, 11, 12, 13, 15, 16 AND 19 BLK 23 ON W

^{*} The purchase price quoted on this Exhibit "A" is a projection of the purchase price for a schedule of eight (8) months. If the agreement is completed in less time, then the purchase price will be decreased; however if the completion of the agreement is longer than this time, the price will increase accordingly.